

ABSTRACT SHOWS MUCH  
PROPERTY IN THE COUNTY

(Continued from Page 1)

|   |              |
|---|--------------|
| Typesetting machines and other printing equipment.....  | 10370        |
| Moving picture machines and theatre equipment.....  | 16535        |
| Value of interest in State lands under contract.....  | 4365         |
| Improvement on leased lands or homestead.....   | 20250        |
| Oil stations on leased sites.....   | 4390         |
| Dogs owned or harbored by me—621.....   | 5820         |
| Poultry on hand—2847 doz.....   | 18895        |
| Hogs of all ages, average weight—6372.....  | 60668        |
| Sheep and goats—395.....  | 1443         |
| Stands of bees—4.....   | 25           |
| Bushels of wheat—10,820.....  | 9915         |
| Bushels of rye.....   | 310          |
| Bushels of corn (field)—12,470.....   | 5540         |
| Bushels of oats—7915.....   | 2597         |
| Bushels of kaffir corn.....   | 1235         |
| Bushels of barley—900.....  | 315          |
| Bushels of Spelts—300.....  | 300          |
| Bushels of grass, alfalfa and clover seed—228.....  | 375          |
| Bushels of potatoes—3700.....   | 2276         |
| Tons of hay and alfalfa—1654.....   | 8394         |
| Tons of broo meorn or hemp—510.....   | 770          |
| Articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any process or operation of manufacturing, rectifying or refining..... | 1680         |
| Mechanical tools, law and medical books, surgical instruments, medicines.....   | 18580        |
| Stock in National and State banks.....  | 127095       |
| Property itemized on Special Schedule A.....  | 358654       |
| Property itemized on Special Schedule B.....  | 413146       |
| Jewelry and diamonds.....   | 12280        |
| Typewriting machines and adding machines.....   | 4160         |
| Cash registers.....   | 5910         |
| Stock in any company or corporation.....  | 22448        |
| Franchise of every description.....   | 7340         |
| All other property not listed under any of the foregoing items.....   | 44779        |
| Fifty per cent penalty added for refusal to list.....   | 10085        |
| Stock in National banks—Alliance only.....  | 187567       |
| Stock in State banks—Alliance only.....   | 152885       |
| Public utility corporations.....  | 206135       |
| Accident, fire, life insurance and surety companies.....  | 149399       |
| Express companies.....  | 7500         |
| Telegraph companies—Western union.....  | 2557         |
| C. B. & Q. R. R.—city of Alliance.....  | 313400       |
| Telephone companies—city of Alliance.....   | 65211        |
| Property of Pullman Car company as certified by State Board of Equalization and assessment.....   | 18225        |
| C. B. & Q. Insurance and Express—Hemingford.....  | 81777        |
| Total assessed value.....   | \$4,354,774  |
| LANDS.....  | No. of Acres |
| Improved lands.....   | 176607       |
| Unimproved lands.....   | 462619       |
| NO. OF LOTS.....  | Actual Value |
| Improved lots—1679.....   | \$1007449    |
| Unimproved lots—2183.....   | 183671       |
| Improvements on lots.....   | 1870300      |
| Total lots and improvements.....  | \$5061420    |

## BIRTHS

Born—To Mr. and Mrs. John Spencer Knight, a boy, Friday, June 17.  
Born—To Mr. and Mrs. C. L. Coker, a daughter, Monday, June 20.

Tax Commissioner  
Clears Question of  
Exempt Property

Just at this time, when the question of taxation is troubling many of the county assessors over the state, a decision which has reached the assessor of Box Butte county, John Pilkington may help to throw light on at least one of the knotty problems that has come up. Follows a decision from State Tax Commissioner W. H. Osborne, which was handed down to him from Assistant Attorney General Mason Wheeler:

Enclosed herewith and attached hereto, is a verbatim copy of an opinion rendered to this department under date of March 21, 1921, which has to do with the exemption of so-called religious, education and charitable institutions.

You are directed to prepare a list of the property heretofore exempted from the tax list in your county showing the ownership and description of such property, and place the list, together with this opinion, before your county board of equalization for such action as, to them, seems right and proper.

There is an erroneous opinion existing among many that because certain exemptions are permitted under the constitution and by legislative enactment, it applies generally to property of hospitals, churches, schools, etc., but the constitution never intended that these concerns should be generally exempted from the payment of taxes, and, I am sure, that there is a wholesale abuse of the privilege and it must be stopped.

Where it cannot be shown that the charity extended is exclusive, then that part of the institution that is run for profit either to the owner or the users thereof, must be taxed. This applies to hospitals, churches and kindred organizations, as well as schools that are not maintained by public funds.

Very truly yours,  
W. H. OSBORNE,  
State Tax Commissioner.

In response to your request for an opinion as to taxation exemptions, I call your attention to that portion of section 2, article 6 of the Constitution, which provides, "The legislature by general law may exempt property owned by and used exclusively by agricultural and horticultural societies, and property owned and used exclusively for educational, religious, charitable or cemetery purposes, when such property is not owned or used for financial gain or profit to either the owner or user."

The legislature, in the second paragraph, section 6301 R. S. 1913, has exempted "such other property as may be used exclusively for agricultural and horticultural societies, for schools, religious, cemetery and charitable purposes." The legislative exemption is broader than the Constitutional provision and of course the Constitutional provision governs.

In the case of property used exclusively for educational purpose, such as a business college, I believe the property is not exempt. The same reasoning applies to hospitals and to a laundry maintained for the profit of the owner, where the work is done by members of a religious faith as a punishment.

The exemption law is clear in principle, but the application in specific instances is always difficult depends upon the particular facts and circumstances existing in such specific case.

Yours very truly,  
(Signed) MASON WHEELER,  
Ass't. Attorney General.

The fact that this country needs 1,500,000 new homes is one reason why home is more dear than sweet.

## AT THE MOVIES

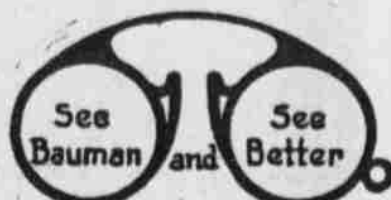
Vivian Martin in "The Song of the Soul," is the attraction at the Imperial tonight. The story is from the novel by William J. Locke, and Miss Martin portrays Barbara Seaford, a blind girl. The role is an exceptionally difficult one. It is necessary, naturally, to interpret the part without the aid of the eye except insofar as to denote blindness. But so charmingly and intelligently does she use her features that she succeeds admirably in her unusual part.

Wednesday's photoplay feature at the Imperial is "Deep Water." The scenes are laid along the New England coast. The action revolves for the greater part around the girl wife of Caleb West, an expert deep-sea diver, who is working on the lighthouse foundation. She tastes the fires of love when she nurses young Bill Lacey back to health after his injury. West loves her like a daughter, and she returns his love in the same manner, so when Lacey pays her attention she reciprocates with the inevitable result that they run away. But luckily she returns the same day, thus saving her honor, and making possible her return to Caleb West.

"The Misfit Wife," with Alice Lake, will be shown at the Imperial Thursday. Katie Malloy feels that she is cut out to be a manicurist, so when she is fired from the laundry, she packs her grip with a complete outfit and sets out for Paris. Of course, it's Paris, Wyo., not Paris, France. In the Wyoming town, which is soon eating out of her hand, she tries her hand at reforming Peter Crandall. She marries him, naturally—and then complications ensue, her husband's stepmother being the rift within the lute. Just how Katie ceases to be considered a "misfit wife" makes the rest of the story.

Wade Grassman returned from a visit to Wymore and Newman Grove, Neb., bringing his cousin, Russel Jensen, who will spend the summer at the Grassman home.

I Grind My Own Lenses



That's all I do—  
EXAMINE EYES  
and  
MAKE GLASSES  
But, I do that Right.

B. G. BAUMAN, O. D.  
Phone for Appointment.

## Pity the Blind Man

SOME days you'll see him, slowly, hesitatingly, feeling his way. At other times he has a guide who quickly leads him where he wants to go.

When you shop without advance knowledge of where to go to get the best, you are feeling your way.

The advertisements in The Herald are guides. They tell you where to go to get the best—quickly.

And they are a guarantee of satisfaction. The consistent advertiser pays money to tell you about his goods. He knows they are good—he backs them up with his money because he believes they'll satisfy. Only merchandise which is consistently good can be consistently advertised.

Read the advertisements and buy the advertised products. Don't spend your money blindly. Get dollar's worth for a dollar by buying products that have proved their worth under the glare of publicity.

## The Alliance Herald

Twice a Week—Tuesdays and Fridays  
Masonic Temple Building

Regular 6-Day Standard

## CHAUTAUQUA

Will be in Alliance

JULY 6 to 11, 1921

Following is part of the program:

## ARTISTS RECITAL

TWO CHICAGO ARTISTS APPEARING IN JOINT  
RECITAL SECOND DAY OF CHAUTAUQUA

We are to be congratulated in having two of Chicago's leading artists appearing on our Chautauqua program. Alice Phillips has a brilliant dramatic soprano voice. The Musical News says "Alice Phillips is possessed of a fine and powerful voice, excellent concert style and stage presence." William Phillips is an operatic baritone. The Musical Leader says "Mr. Phillips has an evenly developed voice, powerful and resonant; tone rich, dramatic and vibrant in quality". Their voices blend beautifully together and they sing with a clarity of diction that gets every word "over" to the audience. A joint recital by two artists who will sing songs you know and enjoy.

## THE RONDOLIERS

SAXOPHONE QUINTET TO OPEN OUR  
CHAUTAUQUA PROGRAM

Here is a company that will entertain you. They will give a full program afternoon of the first day of Chautauqua. In the evening will be "Joy Night." A concert by the Rondoliers, followed by Clarence L. Burgderfer, impersonator and entertainer. They have a Saxophone quintet, brass ensemble, singing quintet, solos and readings, in fact a dozen different playing combinations.

Their readings, stunts, and novelties combined with their high grade musical numbers, provide a program that you will enjoy every minute.

First Evening, C. L. BURGDERFER, Impersonator  
COME—Bring the Family. Meet Your Friends

FISK  
TIRES

Sold only

by dealers

give tire mileage  
at the lowest cost  
in history

30 x 3 1/2

NON-SKID RED-TOP CORD

\$15.00 \$22.00 \$27.50

Reduction on all styles and sizes

A New Low Price on a  
Known and Honest Product